

FINANCIAL REPORT

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1980

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1980

Municipality of:

Dept. of
Treasury

THE CITY OF HAMILTON

Region, County or District of:

Detailed
Statements

HAMILTON-WENTWORTH



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FINANCIAL STATEMENTS

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SIX-YEAR FINANCIAL REVIEW

Not subject to audit

Municipality

The City of Hamilton

6 FR

(All dollar amounts are in thousands of dollars, except per capita figures.)

	1980	1979	1978	1977	1976	1975
1. Population at the end of the year.	306,640	306,538	308,365	311,907	312,162	311,886
2. Area in acres at the end of the year.	34,807	34,807	34,807	34,807	34,807	34,807
3. Employees - continuous full time	1,811	1,855	1,870	1,921	1,865	1,837
- part time	631	587	550	532	607	-
4. Number of households.	120,316	120,264	119,318	116,357	113,419	112,382
5. Assessment						
Taxable assessment upon which the year's rates of taxation were applied						
Residential and farm	\$ 477,763	\$ 482,264	\$ 474,532	\$ 457,440	\$ 443,563	\$ 428,401
Commercial and industrial	248,648	243,466	241,058	238,217	232,585	229,014
Business	117,485	115,529	117,056	115,959	113,505	111,218
Total	\$ 843,896	\$ 841,259	\$ 832,646	\$ 811,616	\$ 789,653	\$ 768,633
Per capita	\$ 2,752	\$ 2,744	\$ 2,700	\$ 2,602	\$ 2,530	\$ 2,464
Commercial and industrial, and business as a percentage of taxable assessment	43.4 %	42.7 %	43.0 %	43.6 %	43.8 %	44.3 %
Exempt assessment	\$ 228,161	\$ 225,285	\$ 196,564	\$ 192,246	\$ 217,292	\$ 209,886
Provincial equalization factor	14.31	27.5	27.5	27.5	27.5	27.5
6. Rates of taxation						
Residential and farm mill rate						
for general municipal purposes	50.4406	48.4964	44.1755	44.6704	48.7784	45.8436
for region or county purposes	46.6984	43.6860	39.8564	40.5933	24.8136	21.2103
for school board purposes	74.7248	73.2825	64.6957	58.5365	53.9791	42.5776
Total	171.8638	165.4649	148.7276	143.8002	127.5711	109.6315
Commercial and industrial mill rate						
for general municipal purposes	59.3419	57.0546	51.9712	52.5535	57.3864	53.9337
for region or county purposes	54.9393	51.3953	46.8898	47.7568	29.1924	24.9533
for school board purposes	87.9115	81.4250	71.8842	65.0406	59.9768	47.3084
Total	202.1927	189.8749	170.7452	165.3509	146.5556	126.1954
7. Revenue for general municipal services						
Taxation	\$ 48,089	\$ 45,918	\$ 41,723	\$ 41,843	\$ 44,423	\$ 41,080
Payments in lieu of taxes	3,914	3,105	2,458	2,528	2,661	2,192
Ontario grants	8,166	6,520	7,130	8,893	11,579	10,378
Other grants	783	657	608	4,132	424	298
Fees and service charges	3,882	3,179	2,967	4,198	1,812	8,472
Other	15,998	13,099	12,500	11,115	10,621	-
Total	\$ 80,832	\$ 72,478	\$ 67,386	\$ 72,709	\$ 71,520	\$ 62,420
8. Tax arrears - per capita	\$ 50	\$ 40	\$ 33	\$ 30	\$ 26	\$ 26
- percentage of current levy	9.5 %	7.9 %	7.5 %	7.2 %	7.5 %	8.0 %
9. Expenditure - general municipal	\$ 80,793	\$ 72,588	\$ 67,420	\$ 73,537	\$ 72,242	\$ 61,809
10. Transfers to the region or county	\$ 46,409	\$ 44,286	\$ 41,744	\$ 39,530	\$ 29,214	\$ 23,373
11. Transfers to the school boards	\$ 71,819	\$ 67,714	\$ 59,162	\$ 52,785	\$ 47,246	\$ 36,568
12. Net long term liabilities						
General municipal activities	\$ 33,951	\$ 37,503	\$ 39,889	\$ 43,227	\$ 48,499	\$ 57,607
- per capita	111	122	129	139	155	184
- percentage of taxable assessment	4.0 %	4.5 %	4.8 %	5.3 %	6.1 %	7.5 %
Municipal enterprises	\$ 1,347	\$ 1,436	\$ 1,519	\$ 1,595	\$ 1,668	\$ 2,720
13. Charges for net long term liabilities						
General municipal activities	\$ 6,308	\$ 6,156	\$ 7,127	\$ 7,481	\$ 9,007	\$ 8,269
- per capita	21	20	23	24	29	27
- as a mill rate	7.47	7.32	8.56	9.22	11.41	10.76
14. Capital financing during the year						
Contributions from own funds	\$ 7,716	\$ 9,054	\$ 5,266	\$ 6,218	\$ 5,368	\$ 5,099
Long term liabilities incurred	-	4,000	-	-	9,000	7,501
Ontario grants	3,808	8,293	3,213	1,515	4,589	3,750
Other	2,683	1,473	2,157	1,406	2,671	1,714
Total	\$ 14,207	\$ 22,820	\$ 10,636	\$ 9,139	\$ 21,628	\$ 18,064
15. Capital expenditure during the year	\$ 23,490	\$ 21,258	\$ 10,581	\$ 14,346	\$ 16,071	\$ 25,209
16. Accumulated net revenue (deficit) at the end of the year	\$ 2,385	\$ 2,354	\$ 2,445	\$ 2,788	\$ 2,990	\$ 3,488
17. Reserves and reserve funds	\$ 33,708	\$ 30,289	\$ 27,872	\$ 26,901	\$ 25,467	\$ 22,056

AUDITOR'S REPORT

for the year ended December 31, 1980

Municipality

The City of Hamilton

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
the City of Hamilton.

We have examined the consolidated balance sheet of The Corporation of the City of Hamilton as at December 31, 1980 and the consolidated statements of revenue and expenditure, capital operations, and reserve and reserve funds continuity and analysis of year end position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of The Corporation of the City of Hamilton as at December 31, 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles for Ontario Municipalities applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 21, 1981

Mac Gillivray & Co

MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 267 (1981)

STATEMENT OF REVENUE
AND EXPENDITURE

Municipality

The City of Hamilton

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for the year ended December 31, 1980

	1980 Budget \$	1980 Actual \$	1979 Actual \$
Accumulated net revenue (deficit) at the beginning of the year	1,318,930	2,353,881	2,043,699
Expenditures and transfers			
Municipal expenditures	11,586,530	15,324,452	12,899,553
General government	15,380,910	15,182,552	13,631,516
Protection to persons and property	18,464,870	18,095,109	17,810,376
Transportation services	3,380,060	3,326,973	3,024,388
Environmental services	1,742,470	1,567,560	1,475,002
Health services	1,063,350	1,037,154	966,655
Social and family services	21,201,730	21,244,669	17,674,298
Recreation and cultural services	3,800,740	5,014,616	5,105,787
Planning and development			
Other			
Total expenditure	76,620,660	80,793,085	72,587,575
Transfers			
Transfers to region or county	46,861,360	46,409,355	44,286,158
Transfers to school boards	71,546,400	71,819,013	67,713,872
Total transfers	118,407,760	118,228,368	112,000,030
Total expenditures and transfers	195,028,420	199,021,453	184,587,605
Revenue by purpose			
Municipal purposes	48,114,320	48,089,399	45,918,434
Taxation	3,220,740	3,914,095	3,105,163
Payments in lieu of taxes	8,270,410	8,165,694	6,519,475
Ontario grants	801,820	782,729	657,073
Fees and service charges	3,280,180	3,882,055	3,178,950
Other	11,614,260	15,997,881	13,099,299
Revenue to pay for municipal purposes	75,301,730	80,831,853	72,478,394
Region or county requisition			
Taxation	43,844,070	43,832,495	40,659,069
Payments in lieu of taxes	2,901,290	2,765,968	2,797,832
Ontario grants		-	1,132,683
Other	116,000	129,277	115,937
Revenue to pay the region or county requisition	46,861,360	46,727,740	44,705,521
School board requisition			
Taxation	70,108,000	70,091,835	66,334,641
Payments in lieu of taxes	1,438,400	1,400,662	1,379,231
Other			
Revenue to pay the school board requisition	71,546,400	71,492,497	67,713,872
Total revenue	193,709,490	199,052,090	184,897,787
Accumulated net revenue (deficit) at the end of the year	NIL	2,384,518	2,353,881
Analysed as follows:			
General revenue		856,965	958,610
Region or county		674,559	356,174
School boards		(326,516)	-
Special charges		967,404	1,020,156
Special areas			
Local boards - Hamilton Public Library		(9,382)	(13,895)
Municipal enterprises			
Hamilton Performing Arts Corporation Inc.		221,488	32,836
Hamilton Housing Company Limited		-	-
		2,384,518	2,353,881

The accompanying notes are an integral part of this financial statement.

STATEMENT OF CAPITAL
OPERATIONS

Municipality

The City of Hamilton

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for the year ended December 31, 1980

	1980 Actual \$	1979 Actual \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	(11,073,467)	(9,511,144)
Capital expenditure		
General government	15,085	164,595
Protection to persons and property	28,266	604,252
Transportation services	5,544,977	4,694,165
Environmental services	17,734	524,363
Health services	-	-
Social and family services	-	-
Recreation and cultural services	6,175,723	8,724,988
Planning and development	11,708,519	6,545,777
Other	-	-
Total expenditure	23,490,304	21,258,140
Capital financing		
Contributions from the revenue fund	4,574,794	4,293,283
Contributions from reserves and reserve funds	3,141,436	4,760,245
Long term liabilities incurred	-	4,000,000
Ontario grants	3,808,151	8,293,247
Other	2,682,256	1,473,688
Total capital financing	14,206,637	22,820,463
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	(1,789,800)	(11,073,467)

The accompanying notes are an integral part of this financial statement.

as at December 31, 1980

ASSETS

Current assets	1980 Actual \$	1979 Actual \$
Cash	24,307,973	31,133,257
Taxes receivable	15,325,361	12,147,713
Accounts receivable	3,701,049	6,484,176
Other current assets	1,752,680	1,128,992
	<u>45,087,063</u>	<u>50,894,138</u>
Capital outlay to be recovered in future years	33,508,649	27,864,748
Other long term assets	2,630,768	2,547,067
	<u>81,226,480</u>	<u>81,305,953</u>

LIABILITIES

Current liabilities	1980 Actual \$	1979 Actual \$
Temporary loans		
Accounts payable and accrued liabilities	9,906,193	9,855,542
Other current liabilities	<u>316,488</u>	<u>391,062</u>
	10,222,681	10,246,604
Net long term liabilities	34,911,449	38,416,401
Reserves and reserve funds	33,707,832	30,289,067
Accumulated net revenue (deficit) and unapplied capital receipts	2,384,518	2,353,881
	<u>81,226,480</u>	<u>81,305,953</u>

The accompanying notes are an integral part
of this financial statement.

ANALYSIS OF ASSETS AND LIABILITIES

as at December 31, 1986

Municipality

The City of Hamilton

3A

	revenue fund	consolidated local boards	consolidated municipal enterprises	capital fund	reserve funds	internal fund eliminations	consolidated total
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
Current Assets							
Cash	22,524,639	1,055	903,672	.	878,607	.	24,307,973
Taxes receivable	15,325,361	.	.	.	.	.	15,325,361
Accounts receivable	3,354,449	156,965	262,882	1,789,800	4,027,216	5,890,263	3,701,049
Investments	16,000	.	.	.	371,000	387,000	-
Other current assets	1,721,831	.	30,849	.	.	.	1,752,680
Capital outlay to be recovered in future years	42,942,280	158,020	1,197,403	1,789,800	5,276,823	6,277,263	45,087,063
Other long term assets	260,801	.	213,789	33,294,860	2,369,967	.	33,508,649
Total	43,203,081	158,020	1,411,192	35,084,660	7,646,790	6,277,263	81,226,480
Current liabilities							
Temporary loans	.	.	.	.	.	.	.
Accounts payable and accrued liabilities	15,251,969	141,115	403,372	.	.	5,890,263	9,906,193
Other current liabilities	106,696	.	209,792	.	.	.	316,488
Net long term liabilities	15,358,665	141,115	613,164	.	.	5,890,263	10,222,681
Reserves and reserve funds	25,672,004	26,287	362,751	35,084,660	7,646,790	387,000	34,911,449
Balance (or deficit) at the year end	2,172,412	(9,382)	221,488	.	.	.	2,384,518
Total	43,203,081	158,020	1,411,192	35,084,660	7,646,790	6,277,263	81,226,480

1. ACCOUNTING POLICIES

(a) Statement of Revenue and Expenditure -

This statement reflects the revenues and expenditures of the revenue fund and the following local boards and municipal enterprises:

- (i) Hamilton Convention Centre
- (ii) Hamilton Housing Company Limited
- (iii) Hamilton Performing Arts Corporation, Inc.
- (iv) Hamilton Public Library Board
- (v) The Parking Authority of the City of Hamilton

(b) Statement of Capital Operations -

This statement reflects the capital expenditures to be recovered from general municipal revenues of the municipality and its local boards and municipal enterprises described in note 1 (a).

(c) Balance Sheet -

This statement reflects the assets and liabilities of the revenue fund, the capital fund, reserve funds and the local boards and municipal enterprises described in note 1 (a).

(d) Fixed Assets -

The historical cost and accumulated depreciation of fixed assets is not reported for municipal purposes. Instead, the "capital outlay to be recovered in future years" which is the aggregate of the principal portion of unmatured long-term liabilities, capital funds transferred to other organizations, and the cost of capital projects not yet permanently financed, is reported on the "Balance Sheet".

(e) Municipal Enterprises -

Municipal enterprises are those activities of which the costs are substantially recovered from service charges on the users.

(f) Charges for Net Long-Term Liabilities -

Debt retirement costs including principal and interest are charged against current revenues in the period in which they are paid. Interest charges are not accrued for the periods from the dates of the latest interest payments to the end of the financial year.

(g) Trust Funds -

Trust funds administered by the Municipality amounting to \$1,916,660 are only reflected in the Trust Funds Statement of Continuity and Balance Sheet.

(h) Accounts Payable -

Valid purchase orders outstanding at December 31 are included in Accounts Payable.

2. CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS

- (a) Some capital outlay to be recovered in future years does not represent a burden on general municipal revenues, as it is to be recovered in future years from other sources:

	1980	1979
	\$	\$
Special charges on		
benefitting landowners	2,873,398	3,424,321
Municipal enterprises	<u>1,347,289</u>	<u>1,435,601</u>
	<u>4,220,687</u>	<u>4,859,922</u>

- (b) Capital outlays, including fixed assets and the transfers of capital funds in the amount of \$4,574,794 which have been financed from general municipal revenues of the current year, are reported on the "Statement of Revenue and Expenditure".

3. RESERVE AND RESERVE FUNDS

During the year, \$3,989,677 was credited directly to reserve funds without being recorded as revenues and expenditures of the Revenue Fund. Major sources were:

Proceeds from establishing Traffic	
Department inventory	\$ 516,762
Proceeds from sales, fees, etc.	2,586,453
Contributions from developers	33,725
Interest	63,197
Grants and subsidies	306,538
Contribution from other municipality	38,942
Other	<u>444,060</u>
	<u>\$3,989,677</u>

4. NET LONG-TERM LIABILITIES

- (a) The balance for net long-term liabilities reported on the "Balance Sheet" is made up of the following:

Total long-term liabilities incurred by the Municipality including those incurred on behalf of former school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to	\$87,727,238
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In addition, the Municipality has assumed responsibility for the payment of principal and interest charges on certain long-term liabilities issued by other municipalities. At the end of the year, the principal amount of this liability is	22,135,000
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Of the long-term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by others for a principal amount of	(74,563,789)
	<u>\$35,298,449</u>

Long-term liabilities issued by the Municipality and held by reserve and revenue funds as investments, amount to	(387,000)
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Net long-term liabilities at the end of the year	<u>\$34,911,449</u>
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for the year ended December 31, 1980

4. NET LONG-TERM LIABILITIES (Continued)

- (b) Included in "Net long-term liabilities" on the "Balance Sheet" is an amount of \$554,598 payable in U.S. dollars and converted into Canadian dollars at the rate prevailing when the liability was incurred. If the liability is converted into Canadian dollars at the exchange rate prevailing at December 31, the liability would be increased by \$102,601.

An amount of \$1,159,792 stands in the American Exchange Reserve Fund at the end of the year which will be applied towards the U.S. currency exchange cost in future years when the liabilities are retired.

- (c) Excluded in "Net long-term liabilities" on the "Balance Sheet" is an amount of \$1,099,000, representing debt outstanding for the Art Gallery for the years 1981 to 1996. The City Council authorized in 1978 that this debt be assumed by the Region as of January 1, 1979. The Regional Municipality of Hamilton-Wentworth concurred with the recommendation as approved by the Regional Council on November 7, 1978. The debt charges for 1980, in the amount of \$152,401, are not included in the City expenditures and the City did not provide for these debt charges in the 1980 approved current estimates. The Provincial Government has been requested by the Regional officials to enact legislation to permit the transfer of this responsibility. As of this date, no official information has been received concerning the status of this legislation.

5. ACCUMULATED NET REVENUE AT THE END OF THE YEAR

The balance in the revenue fund at the year-end is available to reduce the levies of the following classes of ratepayers:

	1980 \$	1979 \$
General ratepayers	1,069,071	977,551
Designated ratepayers	967,404	1,020,156
School Board ratepayers	(326,516)	-
Region ratepayers	<u>674,559</u>	<u>356,174</u>
	<u>2,384,518</u>	<u>2,353,881</u>

6. CHARGES FOR NET LONG-TERM LIABILITIES

Total charges for the year for net long-term liabilities were as follows:

	1980 \$	1979 \$
Principal payments	3,035,546	2,960,972
Interest	<u>3,371,642</u>	<u>3,243,178</u>
	<u>6,407,188</u>	<u>6,204,150</u>

Of the total charges shown above, \$6,308,443 (1979 - \$6,155,517) were paid from general municipal revenues of the municipality and are included in expenditure on the Statement of Revenue and Expenditure classified under the appropriate functional headings. The remaining \$98,745 (1979 - \$48,633) were recovered from Reserve for which its related net long-term liabilities were incurred and are not reflected in the statement.

7. CONTRACTUAL OBLIGATIONS

The Municipality is a party to agreements and contracts involving significant future liabilities relative to capital projects in progress. The financial statements reflect the costs incurred to date and the capital budget prepared for five years in the future, updated annually, provides for the financing of these and future obligations within the estimated financial resources of the Municipality.

for the year ended December 31, 1980

8. LIABILITY FOR VESTED SICK LEAVE BENEFITS

Under the sick leave benefit plan for employees, unused sick leave accumulates and employees may become entitled to cash payments in lieu of sick leave upon termination of service after seven continuous years. The liability for accumulated days, to the extent they could be taken in cash, amount to approximately \$6,557,143 at the end of the year. Cash payments made in lieu of sick leave are included in the expenditures of the year in which services are terminated and no provision is made in the years in which the liability is incurred.

9. COMPARATIVE FIGURES

Certain reclassifications of the comparative figures for 1979 were made to conform with the 1980 presentation.

AUDITOR'S REPORT

for the year ended December 31, 1980

Municipality

The City of Hamilton
Trust Funds

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
the City of Hamilton.

We have examined the balance sheet of the Trust Funds of The Corporation of the City of Hamilton as at December 31, 1980 and the statement of continuity for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Trust Funds of The Corporation of the City of Hamilton as at December 31, 1980 and the results of their operations for the year then ended in accordance with generally accepted accounting principles for Ontario Municipalities applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 21, 1981

Mac Gillivray & Co

MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 267 (1981)

TRUST FUNDS

Municipality

The City of Hamilton

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STATEMENT OF CONTINUITY

for the year ended December 31, 1980

	Total	Hamilton Cemeteries Perpetual Care	Hamilton Cemeteries Pre-Need Assurance	MacLaren House Scholarship
	\$	\$	\$	\$
Balance at the beginning of the year	1,773,909	1,635,164	63,725	1,044
Capital receipts				
· Cemetery lots and interments	125,754	83,700	42,054	
Interest earned	195,034	165,223	10,401	87
Other revenue	181,423	842		
	502,211	249,765	52,455	87
Expenditure				
· Transfer to revenue fund	175,624	165,223	10,401	
· Other	183,836		15,737	87
	359,460	165,223	26,138	87
Balance at the end of the year	1,916,660	1,719,706	90,042	1,044

BALANCE SHEET

as at December 31, 1980

	Total			
	\$	\$	\$	\$
Assets				
Cash	918,793	656,406	92,496	
Investments, at cost (market value \$836,786)				
· Canada	12,300	12,300		
· Provincial				
· Municipal — own	431,000	428,000	2,000	1,000
· — other	623,000	623,000		
	1,066,300	1,063,300	2,000	1,000
Other				
· Due from revenue fund	19,603			44
	19,603			44
	2,004,696	1,719,706	94,496	1,044
Liabilities				
Accounts payable and accrued liabilities				
Other				
· Due to revenue fund	88,036		4,454	
	88,036		4,454	
Balance — capital	1,810,748	1,719,706	90,042	1,000
· — income	105,912			44
	1,916,660	1,719,706	90,042	1,044
	2,004,696	1,719,706	94,496	1,044

The accompanying notes are an integral part of this financial statement.

TRUST FUNDS

Municipality

The City of Hamilton

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STATEMENT OF CONTINUITY

for the year ended December 31, 1980

	Total	Mable Waldon Thompson Estate (Library)	Children's Museum Gage Park	Donation Towards New Library
	\$	\$	\$	\$
Balance at the beginning of the year		5,656	3,023	40,982
Capital receipts				
· Cemetery lots and interments				
Interest earned		682	667	15,054
Other revenue		682	5,262	168,280
			5,929	183,334
Expenditure				
· Transfer to revenue fund				
· Other			5,172	162,213
			5,172	162,213
Balance at the end of the year		6,338	3,780	62,103

BALANCE SHEET

as at December 31, 1980

	Total			
	\$	\$	\$	\$
Assets				
Cash		6,338		145,685
Investments, at cost (market value \$)				
Canada				
Provincial				
Municipal — own				
— other				
Other				
· Due from revenue fund			3,780	
			3,780	
		6,338	3,780	145,685
Liabilities				
Accounts payable and accrued liabilities				
Other				
· Due to revenue fund				83,582
				83,582
Balance — capital				
— income		6,338	3,780	62,103
		6,338	3,780	62,103
		6,338	3,780	145,685

The accompanying notes are an integral part of this financial statement.

TRUST FUNDS

Municipality

The City of Hamilton

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STATEMENT OF CONTINUITY

for the year ended December 31, 1980

	Total	Balfour Estate		
	\$	\$	\$	\$
Balance at the beginning of the year				
Capital receipts				
· Cemetery lots and interments				
Interest earned				
Other revenue		6,439		
		6,439		
Expenditure				
· Transfer to revenue fund				
· Other		547		
		547		
Balance at the end of the year		5,892		

BALANCE SHEET

as at December 31, 1980

	Total			
	\$	\$	\$	\$
Assets				
Cash				
Investments, at cost (market value \$)				
Canada				
Provincial				
Municipal — own				
— other				
Other				
· Due from revenue fund		5,892		
		5,892		
		5,892		
Liabilities				
Accounts payable and accrued liabilities				
Other				
· Due to revenue fund				
Balance — capital — income		5,892		
		5,892		
		5,892		

The accompanying notes are an integral part of this financial statement.

RESERVE AND RESERVE FUNDS
STATEMENT OF CONTINUITY AND
ANALYSIS OF YEAR END POSITION
for the year ended December 31, 1980

Municipality

The City of Hamilton

6

(Page 1
of 2)

Available at the beginning of the year for future municipal purposes

30,289,067	27,871,942
------------	------------

Revenue

Contributions from the revenue fund

6,369,114	5,403,843
-----------	-----------

Contributions from developers

33,725	196,552
--------	---------

.Contributions from capital funds

228.917

.Proceeds from sales, fees and other

4,701,097	4,051,670
-----------	-----------

.Ontario Home Renewal Plan - grants

306,538	308,365
---------	---------

Interest earned

1,693,731	1,592,313
-----------	-----------

13,104,205	11,781,660
------------	------------

Expenditure

Transfers to the capital fund

3,141,436	4,760,245
-----------	-----------

Transfers to the revenue fund

1,395,815	669,490
-----------	---------

Purchase of property, equipment
and vehicles

2,347,624	1,475,178
-----------	-----------

- .Charges for long term liabilities

98,745	48,633
--------	--------

Other

2,701,820	2,410,989
-----------	-----------

9,685,440	9,364,535
-----------	-----------

Available at the year end for future municipal purposes

33,707,832	30,289,067
------------	------------

ANALYSIS OF YEAR-END POSITION
as at December 31, 1980

(See Attached)

Reserves1980
Actual
\$1979
Actual
\$

Reserve funds

Year end position of reserves and reserve funds

RESERVE AND RESERVE FUNDS
ANALYSIS OF YEAR-END POSITION
as at December 31, 1980

	1980 Actual \$	1979 Actual \$
<u>Reserves</u>		
Working funds	7,228,424	7,015,120
Contingency	5,000,001	2,201,723
Replacement of mobile equipment	3,848,993	3,721,335
Property purchases	5,164,146	3,524,672
Services for unsubdivided lands development	252,849	558,942
Maintenance of civic rented properties	87,537	88,729
Debt charges	1,494,686	1,149,758
Industrial land debt charges	424,320	473,235
Preliminary engineering	43,362	51,247
Confederation Park - debt charges	95,462	148,135
Sick leave on resignation	106,338	107,004
Motorized equipment	246,477	238,664
Major repairs to mobile equipment	333,516	338,744
Metric conversion	80,314	98,038
Workmen's Compensation	27,403	59,921
Fire loss insurance	23,280	9,633
Realty taxes for Beach Strip properties	-	6
Phasing in tax adjustment regarding conversion to Market Value Assessment	479,661	646,385
Historic fire engine	4,000	-
Repairs and maintenance of playground equipment	2,000	-
Acquisition of historic properties	212,472	-
Allowance of Traffic inventory loss	516,762	-
Hamilton Housing - special repairs	12,247	35,984
- major repairs	17,621	12,654
Library - purchase of books	699	11,699
- miscellaneous collections	5,149	28,841
- mobile equipment	12,282	1,782
- repair grounds	1	-
- repair buildings	8,156	-
Hamilton Performing Arts		
- major equipment replacement	145,473	-
- innovated programming	75,000	-
- carpet replacement	-	90,000
- Education Committee	4,783	3,323
- special projects	103,178	9,777
- piano replacement	4,450	600
	<u>26,061,042</u>	<u>20,625,951</u>
<u>Reserve Funds</u>		
Capital projects	981,688	3,419,202
City vehicle insurance	475,206	440,931
American exchange	1,159,792	1,081,831
Acquisition of properties under the Planning Act	1,705,921	1,889,804
Off-street parking	722,291	293,464
Ontario Home Renewal Program	2,164,587	2,108,625
Ontario Home Renewal Program (rental)	118,462	110,842
Hamilton Rehabilitation Loan Program	277,020	272,288
Library - future capital construction	41,823	46,129
	<u>7,646,790</u>	<u>9,663,116</u>
	<u>33,707,832</u>	<u>30,289,067</u>

PUBLIC LIBRARY BOARD

The City of Hamilton

8-1

BALANCE SHEET

as at December 31, 1980

	1980 Actual \$	1979 Actual \$
ASSETS		
CURRENT ASSETS		
Cash	1,055	805
Cash - trusts	35,123	-
Accounts receivable - own municipality	22,609	91,952
Accounts receivable	41,674	-
	100,461	92,757
CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS		
	4,006,000	4,080,000
OTHER LONG-TERM ASSETS		
Investments (Market Value \$185,256)	185,691	111,965
	<u>4,292,152</u>	<u>4,284,722</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	141,115	67,611
LONG-TERM DEBT FINANCED BY THE MUNICIPALITY		
	4,006,000	4,080,000
DONATIONS - new central library	62,103	40,982
F. WALDEN BEQUEST	17,868	15,918
M. WALDEN BEQUEST	6,338	5,655
RESERVES AND RESERVE FUNDS	68,110	88,451
ACCUMULATED NET (DEFICIT)	<u>(9,382)</u>	<u>(13,895)</u>
	<u>4,292,152</u>	<u>4,284,722</u>

PUBLIC LIBRARY BOARD

STATEMENT OF REVENUE AND EXPENDITURE

for the year ended December 31, 1980

The City of Hamilton

8-2

	1980 Budget \$	1980 Actual \$	1979 Actual \$
ACCUMULATED NET REVENUE (DEFICIT) at the beginning of the year	<u>(13,900)</u>	<u>(13,895)</u>	<u>(16,308)</u>
EXPENDITURE			
Salaries			
- salaries and wages - library	3,448,370	3,374,043	2,897,177
- maintenance	196,250	192,016	156,370
- fringe benefits	<u>438,420</u>	<u>420,917</u>	<u>362,796</u>
	<u>4,083,040</u>	<u>3,986,976</u>	<u>3,416,343</u>
Materials, supplies and utilities			
- books	-	-	-
- periodicals	75,000	60,202	60,000
- non-print materials	86,670	83,359	69,137
- utilities	249,390	292,801	85,317
- other supplies	<u>154,330</u>	<u>180,134</u>	<u>127,535</u>
	<u>565,390</u>	<u>616,496</u>	<u>341,989</u>
Services and rents			
- rents	259,390	248,572	205,210
- other -			
administrative and general	413,410	532,054	292,952
maintenance	<u>288,050</u>	<u>224,451</u>	<u>155,416</u>
	<u>960,850</u>	<u>1,005,077</u>	<u>653,578</u>
TOTAL OPERATING EXPENDITURE	5,609,280	5,608,549	4,411,910
Principal payments on long-term debt	74,000	74,000	6,000
Interest charges on long-term debt	415,600	415,600	6,020
Capital expenditure out of current revenue	49,330	66,367	89,320
Transfers to reserves and reserve funds	<u>534,970</u>	<u>553,733</u>	<u>390,740</u>
TOTAL EXPENDITURE	<u>6,683,180</u>	<u>6,718,249</u>	<u>4,903,990</u>
REVENUE			
Municipal contribution	6,013,390	6,013,390	4,233,870
Province of Ontario grant	551,780	556,087	555,057
Regional library system contract receipts	74,950	73,062	61,010
Library board contract receipts - other income - rentals, sales	<u>56,960</u>	<u>80,223</u>	<u>56,466</u>
TOTAL REVENUE	<u>6,697,080</u>	<u>6,722,762</u>	<u>4,906,403</u>
ACCUMULATED NET (DEFICIT) at the end of the year	<u>-</u>	<u>(9,382)</u>	<u>(13,895)</u>

	Libraries Replacement of Equipment	Reserve for Repairs Ground	Reserve For Repairs Buildings
	\$	\$	\$
BALANCE AT DECEMBER 31, 1979	<u>1,782</u>	<u>-</u>	<u>-</u>
REVENUE			
Contributions from revenue fund	10,500	6,000	20,000
Donations and other	<u>-</u>	<u>-</u>	<u>-</u>
	<u>10,500</u>	<u>6,000</u>	<u>20,000</u>
EXPENDITURE			
Replacements or repairs	<u>-</u>	<u>5,999</u>	<u>11,844</u>
BALANCE AT DECEMBER 31, 1980	<u>12,282</u>	<u>1</u>	<u>8,156</u>

	Reserve for Purchase of Books	Reserve for Miscellaneous Collections	Total
	\$	\$	\$
BALANCE AT DECEMBER 31, 1979	<u>11,699</u>	<u>28,841</u>	<u>42,322</u>
REVENUE			
Contributions from revenue fund	511,993	5,240	553,733
Donations and other	<u>-</u>	<u>33,000</u>	<u>33,000</u>
	<u>511,993</u>	<u>38,240</u>	<u>586,733</u>
EXPENDITURE			
Replacement or repairs	<u>522,993</u>	<u>61,932</u>	<u>602,768</u>
BALANCE AT DECEMBER 31, 1980	<u>699</u>	<u>5,149</u>	<u>26,287</u>

CONTINUITY OF RESERVE FUNDS

for the year ended December 31, 1980

	1980 Actual	1979 Actual
ASSETS		
Current Assets		
Accounts receivable - current	34,733	30,790
Prepaid expenses	25,750	29,750
Other current assets	409,467	1,071,287
1980 - accumulated depreciation	<u>23,218</u>	<u>31,300</u>
	467,732	1,160,527
Fixed Assets		
Land	250,000	250,000
Buildings	1,000,000	1,000,000
Equipment	100,000	100,000
1979 - accumulated depreciation	<u>150,000</u>	<u>150,000</u>
	1,200,000	1,300,000
TOTAL ASSETS	<u>1,667,732</u>	<u>2,460,527</u>
LIABILITIES		
Current Liabilities		
Accounts payable	10,000	10,000
Other current liabilities	10,000	10,000
1979 - accumulated depreciation	<u>10,000</u>	<u>10,000</u>
	30,000	30,000
Long-Term Liabilities		
Bonds payable	1,000,000	1,000,000
Other long-term liabilities	100,000	100,000
1979 - accumulated depreciation	<u>10,000</u>	<u>10,000</u>
	1,110,000	1,110,000
TOTAL LIABILITIES	<u>1,140,000</u>	<u>1,140,000</u>
Reserve for Capital Expenditures		
		\$
BALANCE AT DECEMBER 31, 1979		<u>46,129</u>
REVENUE		
Contributions from revenue fund		1,972
Other		5,989
Interest		<u>-</u>
		<u>7,961</u>
EXPENDITURE		
Capital and other expenditures		<u>12,267</u>
BALANCE AT DECEMBER 31, 1980		<u><u>41,823</u></u>

APARTMENT FOR SENIOR CITIZENS
owned and operated by the
HAMILTON HOUSING COMPANY LIMITED

The City of Hamilton

9-1

BALANCE SHEET

as at December 31, 1980

	1980 Actual \$	1979 Actual \$
ASSETS		
CURRENT ASSETS		
Accounts receivable - revenue fund	32,911	50,769
	<u>32,911</u>	<u>50,769</u>
FIXED ASSETS, at cost		
less - accumulated depreciation	429,467	429,467
	<u>75,711</u>	<u>69,899</u>
	<u>353,756</u>	<u>359,568</u>
TOTAL ASSETS	<u>386,667</u>	<u>410,337</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	3,003	2,091
Tenants' guarantee deposits	40	40
	<u>3,043</u>	<u>2,131</u>
LONG-TERM LIABILITIES		
Central Mortgage and Housing Corporation	<u>213,789</u>	<u>219,601</u>
RESERVES		
For major capital repairs and replacements	17,621	12,654
For minor repairs and maintenance	-	-
Reserve for special repairs	<u>12,247</u>	<u>35,984</u>
	<u>29,868</u>	<u>48,638</u>
EQUITY, vested in the municipality through the issued shares		
Share capital issued and outstanding 1,190 shares at \$50 each	<u>59,500</u>	<u>59,500</u>
Capital surplus -		
arising from provincial subsidies	30,500	30,500
grants from the municipality	31,700	31,700
transferred from operations to		
finance capital costs	<u>18,267</u>	<u>18,267</u>
	<u>80,467</u>	<u>80,467</u>
Retained earnings from operations	-	-
TOTAL EQUITY	<u>139,967</u>	<u>139,967</u>
TOTAL LIABILITIES	<u>386,667</u>	<u>410,337</u>

RESERVE FOR MAJOR CAPITAL REPAIRS AND REPLACEMENTS

for the year ended December 31, 1980

	1980 Actual \$	1979 Actual \$
BALANCE, as at the beginning of the year	12,654	7,240
add - municipality's contributions	5,770	5,770
	18,424	13,010
less - transfer to other reserves	803	356
BALANCE, as at the end of the year	17,621	12,654

RESERVE FOR MINOR REPAIRS AND MAINTENANCE

for the year ended December 31, 1980

BALANCE, as at the beginning of the year	-	-
add - provision charged to operations	7,000	7,000
- transfer from other reserves	803	355
	7,803	7,355
less - expenditures	7,803	7,355
BALANCE, as at the end of the year	-	-

RESERVE FOR SPECIAL REPAIRS

for the year ended December 31, 1980

BALANCE, at the beginning of the year	35,984	53,871
add - provision charged to operations	31,770	-
	67,754	53,871
less - expenditures	55,507	17,887
- transfer to other reserves	-	-
	55,507	17,887
BALANCE, as at the end of the year	12,247	35,984

APARTMENTS FOR SENIOR CITIZENS
owned and operated by the
HAMILTON HOUSING COMPANY

The City of Hamilton

9-3

STATEMENT OF REVENUE AND EXPENDITURE

for the year ended December 31, 1980

	Macassa Park 1980 Actual \$	Ada Pritchard Court 1980 Actual \$	Total 1980 Actual \$	Total 1979 Actual \$
REVENUE				
RENTALS	<u>14,865</u>	<u>45,062</u>	<u>59,927</u>	<u>56,098</u>
CONTRIBUTIONS, by the municipality towards -				
Repairs and replacement of equipment	1,370	4,400	5,770	5,770
Municipal taxes	7,416	19,650	27,066	25,979
Special repairs	22,350	9,420	31,770	-
Operating deficit	<u>3,226</u>	<u>10,050</u>	<u>13,276</u>	<u>15,801</u>
	<u>34,362</u>	<u>43,520</u>	<u>77,882</u>	<u>47,550</u>
TOTAL REVENUE	<u>49,227</u>	<u>88,582</u>	<u>137,809</u>	<u>103,648</u>
EXPENDITURES				
Wages - caretaker	528	6,433	6,961	7,262
Insurance	181	537	718	674
Realty taxes	7,816	20,745	28,561	27,503
Water	853	1,824	2,677	2,153
Light and power	3,687	4,920	8,607	7,699
Heating	3,124	10,929	14,053	11,736
Maintenance - grounds	2,740	6,760	9,500	11,861
Provision for minor repairs and maintenance	2,000	5,000	7,000	7,000
Provision for major capital repairs and replacements at amount of municipality's contribution	1,370	4,400	5,770	5,770
Provision for special repairs	22,350	9,420	31,770	-
Window cleaning	269	797	1,066	1,015
Cleaning supplies	80	150	230	230
Unclassified	142	305	447	476
Cable T.V.	719	2,022	2,741	2,562
Provision for depreciation, at principal portion of payment on mortgage	1,742	4,071	5,813	5,519
Mortgage interest	<u>1,626</u>	<u>10,269</u>	<u>11,895</u>	<u>12,188</u>
TOTAL EXPENDITURES	<u>49,227</u>	<u>88,582</u>	<u>137,809</u>	<u>103,648</u>
SURPLUS OR (DEFICIT) for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

THE PARKING AUTHORITY
OF THE CITY OF HAMILTON

The City of Hamilton

10-1

BALANCE SHEET

as at December 31, 1980

	1980 Actual \$	1979 Actual \$
ASSETS		
CURRENT ASSETS		
Cash	2,150	1,930
Accounts Receivable	86,140	41,703
Prepaid expenses	-	12
	<u>88,290</u>	<u>43,645</u>
CAPITAL OUTLAY, at net long-term liabilities outstanding, to be recovered in future years from operations	<u>1,113,500</u>	<u>1,187,000</u>
TOTAL ASSETS	<u><u>1,201,790</u></u>	<u><u>1,230,645</u></u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable - City of Hamilton	65,238	18,240
Other	23,052	25,405
LONG-TERM LIABILITIES - NET		
DUE TO THE CAPITAL FUND OF THE CITY OF HAMILTON	<u>1,113,500</u>	<u>1,187,000</u>
TOTAL LIABILITIES	<u><u>1,201,790</u></u>	<u><u>1,230,645</u></u>
Note 1 - The title to the fixed assets used by the Authority, vests in the municipality. The cost of land, buildings and equipment to date is	<u>4,782,597</u>	<u>4,165,987</u>
Note 2 - As at December 31, the general revenue fund of the City of Hamilton has the following reserve balances which are available for use by the Parking Authority:		
Replacement of equipment	23,912	21,526
Major repairs to mobile equipment	<u>4,688</u>	<u>3,042</u>
	<u>28,600</u>	<u>24,568</u>

STATEMENT OF REVENUE AND EXPENDITURE

for the year ended December 31, 1980
(excluding urban renewal lots - see
separate statements)

	1980 Actual \$	1979 Actual \$
REVENUE		
PARKING FACILITIES		
Fees	891,396	803,614
Unclassified	25,582	14,098
Administrative costs recovered	67,439	54,672
TOTAL REVENUE	984,417	872,384
EXPENDITURE		
DIRECT		
Wages - attendants	79,730	85,634
Collection and maintenance charges - meters	24,974	20,416
Municipal taxes	213,752	202,682
Tickets	1,088	145
Light, heat and water	16,723	14,558
Maintenance of lots	46,584	86,702
Equipment	33,052	-
Unclassified	725	708
Rent	33,603	41,127
	450,231	451,972
INDIRECT		
Administration		
Salaries - office	89,036	73,841
Employees' benefits	22,282	24,694
Telephone	2,158	1,929
Advertising	-	469
Postage	600	550
Stationery and office supplies	2,631	2,036
Unclassified	1,160	2,656
Insurance	2,095	3,440
Consultants' fee	1,300	1,300
Office equipment	1,041	-
Office rent	11,945	11,945
Travelling	1,911	1,479
Workmen's compensation	715	3,391
	136,874	127,730
General Operating		
Salaries	68,121	73,843
Telephone	1,488	1,458
Cleaning supplies	391	244
Operating supplies	8,970	9,092
Maintenance - automotive equipment	8,182	8,574
Charges for long-term liability -		
Principal	73,500	68,500
Interest	98,292	103,895
Operating equipment	1,750	1,662
Provision for replacement and repairs	6,936	6,026
	267,630	273,294
TOTAL EXPENDITURE	854,735	852,996
NET PROFIT, for the year due to the revenue fund		
reserve for off-street parking	129,682	19,388
less - Amount transferred to the reserve for		
off-street parking during the year	129,682	19,388
	-	-

SUMMARY OF OPERATIONS BY LOCATION

for the year ended December 31, 1980
(excluding urban renewal lots - see
separate statement)

Location	Revenue		Direct Costs		Operating Profit (Loss)	
	1980 Actual \$	1979 Actual \$	1980 Actual \$	1979 Actual \$	1980 Actual \$	1979 Actual \$
John and Rebecca	241,503	209,052	75,438	88,385	166,065	120,667
Ottawa Street	66,297	61,781	49,471	40,254	16,826	21,527
Kenilworth Avenue	17,476	13,795	15,942	14,076	1,534	(281)
King William and Mary	125,267	115,564	48,008	46,220	77,259	69,344
Jackson and MacNab	61,368	71,231	29,984	38,466	31,384	32,765
Main and Ferguson	75,319	75,148	25,477	27,840	49,842	47,308
Upper Wellington	5,762	4,830	5,393	4,468	369	362
King and Jarvis	36,030	34,372	19,291	17,367	16,739	17,005
Barton and Sherman	26,033	23,725	11,805	11,544	14,228	12,181
Main and Balmoral	7,347	6,407	3,451	2,759	3,896	3,648
Main and Huxley	10,852	9,403	4,671	3,981	6,181	5,422
Main and Ottawa	1,225	1,073	5,860	4,268	(4,635)	(3,195)
Main and Garside	6,597	5,865	4,438	3,838	2,159	2,027
Upper James and Brantdale	7,176	6,744	9,803	8,764	(2,627)	(2,020)
Main and Tuxedo	7,012	4,675	5,496	4,753	1,516	(78)
King West and Locke	1,210	1,402	2,388	1,942	(1,178)	(540)
402-404 Kenilworth Avenue North	720	390	2,277	2,514	(1,557)	(2,124)
Pipeline - Kenilworth Avenue North	871	1,054	4,163	2,591	(3,292)	(1,537)
Wilson and Mary	4,572	5,204	1,935	1,977	2,637	3,227
Kenilworth and Cannon	739	1,020	1,304	532	(565)	488
56 Kenilworth North	3,678	3,655	2,378	1,847	1,300	1,808
Main and Cope	2,163	1,920	2,314	1,994	(151)	(74)
East Avenue	4,384	4,412	2,472	2,897	1,912	1,515
Upper James and Genesee	18,381	15,808	7,069	7,710	11,312	8,098
East 21st Street	3,295	3,311	3,236	3,552	59	(241)
King Edward School	12,228	10,930	10,001	9,776	2,227	1,154
1366 Main Street East	4,974	4,139	3,430	3,578	1,544	561
Kenilworth & Newlands	5,104	5,383	5,650	4,049	(546)	1,334
Mulberry Street	6,231	5,308	6,421	6,951	(190)	(1,643)
Barton & Grosvenor	15,512	14,409	7,935	7,391	7,577	7,018
Barton & Birch	8,310	6,589	5,037	4,276	3,273	2,313
Barton & Emerald	2,247	2,657	2,731	2,245	(484)	412
Barton & Caroline	3,109	2,916	5,553	5,147	(2,444)	(2,231)
540 Barton Street East	7,527	5,601	2,700	2,151	4,827	3,450
Barton and William	4,862	4,977	5,279	5,041	(417)	(64)
Cannon & Birch	2,046	2,007	2,772	2,370	(726)	(363)
Park and Vine	7,864	6,742	4,991	4,195	2,873	2,547
King William and Ferguson	67,788	46,865	38,013	48,760	29,775	(1,895)
Barton and Barnesdale	3,483	2,782	2,139	755	1,344	2,027
Parkdale Avenue North	393	397	2,326	670	(1,933)	(273)
897 Barton Street East	449	71	609	78	(160)	(7)
32 Emerald South	466		225		241	
253 York Boulevard	3,526		355		3,171	
	<u>891,396</u>	<u>803,614</u>	<u>450,231</u>	<u>451,972</u>	<u>441,165</u>	<u>351,642</u>
INDIRECT COSTS					404,504	401,024
less - other revenues					<u>93,021</u>	<u>68,770</u>
					<u>311,483</u>	<u>332,254</u>
NET PROFIT, for the year per Statement of Revenue and Expenditure					<u>129,682</u>	<u>19,388</u>

STATEMENT OF REVENUE AND EXPENDITURE
OTHER PARKING AREAS UNDER THE
ADMINISTRATION OF THE PARKING AUTHORITY

for the year ended December 31, 1980

	Totals		City Hall Parking Lot	
	1980	1979	1980	1979
	Actual \$	Actual \$	Actual \$	Actual \$
REVENUE				
PARKING FEES	182,099	127,502	75,479	68,034
TOTAL REVENUES	182,099	127,502	75,479	68,034
EXPENDITURE				
DIRECT				
Wages - attendants	31,425	28,823	-	-
Collection charges - meters	7,922	6,022	7,923	6,022
Administration charges	13,657	9,563	5,661	5,103
Municipal taxes	43,478	40,823	43,378	40,736
Tickets	-	-	-	-
Light, heat and water	58	509	-	-
Maintenance of lots	13,231	20,876	12,291	15,716
Unclassified	47	43	15	15
TOTAL EXPENDITURE	109,818	106,659	69,268	67,592
NET OPERATING PROFIT (LOSS)	72,281	20,843	6,211	442
DISPOSITION OF NET PROFIT (LOSS)				
Regional Municipality of Hamilton-Wentworth	4,100	501	-	-
City of Hamilton	68,181	20,342	6,211	442
	72,281	20,843	6,211	442

	39 Mary Street		Municipal Airport	
	1980	1979	1980	1979
	Actual \$	Actual \$	Actual \$	Actual \$
REVENUE				
PARKING FEES	13,762	1,680	92,858	57,788
TOTAL REVENUE	13,762	1,680	92,858	57,788
EXPENDITURE				
DIRECT				
Wages - attendants	-	-	31,425	28,823
Administrative charges	1,032	126	6,964	4,334
Municipal taxes	-	-	100	87
Tickets	-	-	-	-
Light, heat and water	-	-	58	509
Maintenance of lots	402	51	538	5,109
Unclassified	15	-	17	28
TOTAL EXPENDITURE	1,449	177	39,102	38,890
NET OPERATING PROFIT	12,313	1,503	53,756	18,898
DISPOSITION OF NET PROFIT				
Regional Municipality of Hamilton-Wentworth	4,100	501	-	-
City of Hamilton	8,213	1,002	53,756	18,898
	12,313	1,503	53,756	18,898

STATEMENT OF REVENUE AND EXPENDITURE
OTHER PARKING AREAS UNDER THE
ADMINISTRATION OF THE PARKING AUTHORITY

for the year ended December 31, 1980

		Urban Renewal Parking Lots	
		1980	1979
		Actual	Actual
		\$	\$
REVENUE			
PARKING FEES		298,693	251,032
TOTAL REVENUE		298,693	251,032
EXPENDITURE			
DIRECT			
Wages - attendants		47,918	43,703
Collection charges - meters		301	233
Administration charges		22,402	18,827
Municipal taxes		97,695	91,744
Tickets		1,360	-
Light, heat and water		1,200	1,130
Maintenance of lots		5,401	8,944
Unclassified		30	30
Rent		-	-
Operating Equipment		466	-
TOTAL EXPENDITURE		176,773	164,611
NET OPERATING PROFIT		121,920	86,421
DISPOSITION OF NET PROFIT			
Urban Renewal Partnership		121,920	86,421

STATEMENT OF REVENUE AND EXPENDITURE
OTHER PARKING AREAS UNDER THE
ADMINISTRATION OF THE PARKING AUTHORITY

for the year ended December 31, 1980

	Lloyd D. Jackson Square Underground Garage 1980 Actual		
	City of Hamilton	Ministry of Government Services	Total
	\$	\$	\$
REVENUE			
PARKING FEES	279,905	138,488	418,393
EXPENDITURE			
DIRECT			
Wages - attendants	113,402	56,107	169,509
Administration charges	20,993	10,386	31,379
Municipal taxes	150,752	74,587	225,339
Light, heat and water	45,500	22,512	68,012
Maintenance of lots	28,073	13,890	41,963
Unclassified	1,790	886	2,676
Insurance	5,015	2,481	7,496
Operating equipment	3,554	1,759	5,313
	369,079	182,608	551,687
NET OPERATING (LOSS)	(89,174)	(44,120)	(133,294)
DISPOSITION OF NET LOSS			
City of Hamilton	(89,174)	-	(89,174)
Ministry of Government Services	-	(44,120)	(44,120)
			(133,294)

NOTES TO FINANCIAL STATEMENTS
for the year ended December 31, 1980

1. The Corporation of the City of Hamilton entered into an agreement with the Ministry of Government Services, commencing as of May 1, 1978, and continuing until October 31, 2069, to share in the revenues and expenditures on the following basis:

City of Hamilton	66.9%
Ministry of Government Services	33.1%
	100.0%

THE HAMILTON PERFORMING ARTS
CORPORATION, INC.
(operating and managing Hamilton Place)

The City of Hamilton

11-1

BALANCE SHEET

as at December 31, 1980

	1980 Actual \$	1979 Actual \$
ASSETS		
Cash	4,000	23,537
Term Deposit	925,000	350,000
Accounts receivable	132,808	165,028
Prepaid expenses	2,581	2,058
Inventory (at cost)	25,907	17,451
Refundable deposits	<u>1,127</u>	<u>24,516</u>
	<u>1,091,423</u>	<u>582,590</u>
LIABILITIES		
Current Liabilities		
Bank indebtedness	27,678	-
Accounts payable - City	79,930	17,743
- other	224,891	191,521
Advance ticket sales	98,067	146,507
Unredeemed gift certificates	96,785	80,635
Show guarantee deposits	5,429	4,525
Outstanding refunds on cancelled shows	<u>4,271</u>	<u>5,123</u>
	<u>537,051</u>	<u>446,054</u>
Reserves		
Specific projects	9,453	10,377
Education committee	4,783	3,323
Carpet replacement	495	90,000
Major equipment replacement	145,473	-
Studio Theatre renovations	97,680	-
Innovative programming	<u>75,000</u>	<u>-</u>
	<u>332,884</u>	<u>103,700</u>
Surplus	<u>221,488</u>	<u>32,836</u>
	<u>1,091,423</u>	<u>582,590</u>

THE HAMILTON PERFORMING ARTS
CORPORATION, INC.
(operating and managing Hamilton Place)

The City of Hamilton

11-2

STATEMENT OF REVENUE AND EXPENDITURE
for the year ended December 31, 1980

	1980 Actual \$	1979 Actual \$
REVENUE		
City of Hamilton contribution	930,265	782,940
Great Hall show revenues and rentals		
- net of direct expenses	486,849	219,871
Studio Theatre rentals	29,490	21,450
Bar operations - net	184,648	138,253
Box office charges	145,645	96,503
North Annex operation - net	90,351	81,322
Mailing list	55,209	38,937
Investment interest	74,961	31,075
Other income	80,834	60,405
	<u>2,078,252</u>	<u>1,470,756</u>
EXPENDITURE		
Administration	430,549	359,368
Box office	121,552	81,205
Maintenance	478,732	393,769
Security	47,974	42,361
Front of house	126,817	95,468
Bars	81,737	56,687
North annex	78,932	75,410
Public relations	148,985	136,189
Stage services	119,486	87,077
	<u>1,634,764</u>	<u>1,327,534</u>
EXCESS OF REVENUE OVER EXPENDITURE FROM OPERATIONS	443,488	143,222
PROVISION FOR LOSS ON INVESTMENT IN ALADDIN	-	41,229
APPROPRIATIONS FOR RESERVES (note 3)	<u>222,000</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	221,488	101,993
SURPLUS (DEFICIT) AT BEGINNING OF THE YEAR	32,836	(69,157)
Less return of prior year's surplus to the City of Hamilton	<u>(32,836)</u>	<u>-</u>
SURPLUS AT END OF THE YEAR	<u>221,488</u>	<u>32,836</u>

NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 1980

1. INCORPORATION

The Hamilton Performing Arts Corporation, Inc. was incorporated without share capital under the laws of the Province of Ontario by the City of Hamilton to maintain and operate Hamilton Place in the public interest.

2. ACCOUNTING POLICIES

The Corporation follows accounting principles appropriate for a non-profit organization. The more significant of these accounting policies are summarized below.

(a) Fixed Assets and Depreciation -

The land, buildings and original equipment of Hamilton Place are owned by The Corporation of the City of Hamilton. Purchases of equipment and furnishings are charged either directly to operations in the year in which the expenditures occur, or to a reserve fund established for the purchase of fixed assets.

(b) Reserves -

Appropriations for reserves are included as expenditures. Payments relating to the functional purpose of the reserves are charged directly to the reserves.

3. CONTINUITY OF RESERVES

	1980 \$	1979 \$
Balance at beginning of year	103,700	69,711
Add - provisions during the year	3,000	36,000
- appropriations at year end	222,000	-
- Ministry of Culture and Recreation Grant	100,000	-
- other receipts	6,076	2,003
	331,076	38,003
	434,776	107,714
Less - purchase of fixed assets	93,602	-
- other expenditures	8,290	4,014
	101,892	4,014
Balance at end of year	332,884	103,700

The Corporation received a grant of \$100,000 from the Ministry of Culture and Recreation to be used for purposes of a capital nature. These funds will be used to replace and update sound and lighting equipment in the Studio Theatre.

Appropriations for reserves at the year end were made for the following:

(a) \$147,000 for major equipment replacement.

(b) \$ 75,000 for new and innovative programming.

AUDITOR'S REPORT

for the year ended December 31, 1980

Municipality

The City of Hamilton
The Hamilton Municipal Retirement Fund

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
the City of Hamilton

We have examined the balance sheet of the Municipal Retirement Fund of The Corporation of the City of Hamilton as at December 31, 1980 and the statement of reserve funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Municipal Retirement Fund of The Corporation of the City of Hamilton as at December 31, 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 30, 1981

MacGillivray & Co

MACGILLIVRAY & CO.
Chartered Accounts
Municipal Licence No. 267 (1981)

THE HAMILTON MUNICIPAL
RETIREMENT FUND

BALANCE SHEET

The City of Hamilton

20-1

as at December 31, 1980

	1980 Actual \$	1979 Actual \$
ASSETS		
Cash	<u>584,147</u>	<u>586,113</u>
Investments (Note 1)		
Market value of investments including mortgages and leasebacks at amortized cost as at December 31, 1979 - \$79,996,690 December 31, 1980 - \$89,210,313		
Bonds		
Federal	8,480,372	5,187,395
Provincial	5,548,846	4,864,837
Municipal	33,106,865	34,084,606
Corporation	<u>33,960,897</u>	<u>29,918,181</u>
	81,096,980	74,055,019
Mortgages	5,692,807	4,671,765
Leaseback arrangements	20,682	25,945
Stocks - common	9,665,429	6,699,144
- preferred	<u>200,000</u>	<u>200,000</u>
	96,675,898	85,651,873
Accounts Receivable	<u>4,403</u>	<u>898,400</u>
Accrued income on investments	<u>1,643,176</u>	<u>1,437,906</u>
TOTAL ASSETS	<u><u>98,907,624</u></u>	<u><u>88,574,292</u></u>
LIABILITIES AND RESERVES		
Accounts Payable	37,837	37,759
Reserves		
For pensions payable to certain members of the Police Department on the staff as at April 1, 1948, pursuant to By-Law 6366 to be used to provide pensions in excess of those available from the Annuities Branch, Department of Labour	2,754	2,526
For pensions payable pursuant to the terms of a previous plan or fund - employer's and employees' contribution subsequent to January 1, 1957, on behalf of members of a previous plan or fund who have not elected to participate in the "standard terms"	19,143	29,361
For pensions	<u>98,847,890</u>	<u>88,504,646</u>
TOTAL LIABILITIES AND RESERVES	<u><u>98,907,624</u></u>	<u><u>88,574,292</u></u>

NOTES TO FINANCIAL STATEMENTS

as at December 31, 1980

1. Investments, other than mortgages, purchased prior to December 31, 1957, are recorded at par, while investments purchased subsequent thereto have been recorded at cost, adjusted annually for the amortization of premiums and discounts up to December 31, 1966. Since December 31, 1966, the practice of amortizing premiums and discounts has been discontinued. Mortgages are recorded at the principal amount owing.
2. Contributions remitted prior to January 1, 1957, to the Annuities Branch of the Unemployment Insurance Commission, on behalf of members as at December 31, 1980, in the amount of \$549,103, are not reflected on this balance sheet.
3. Past service benefits for \$489,450 which were debentured in 1953, forwarded to the Annuities Branch of the Unemployment Insurance Commission, amounted to \$947 as at December 31, 1980.

THE HAMILTON MUNICIPAL
RETIREMENT FUND

The City of Hamilton

20-3

RESERVE FOR PENSIONS PAYABLE
PURSUANT TO BY-LAW 6366
to certain members of the Police
Department on staff as at April 1,
1948, to be used to provide
pensions in excess of those
available from the Annuities
Branch, Department of Labour

for the year ended December 31, 1980

	1980 Actual \$	1979 Actual \$
Balance at the beginning of the year	2,526	47,962
Add - Interest on members' accounts	<u>228</u>	<u>921</u>
	2,754	48,883
Deduct - Employer's and employees' contributions since January 1, 1957, on behalf of employees who, in 1980 elected to participate in the "standard terms"	<u>-</u>	<u>46,357</u>
Balance as at December 31, 1980	<u><u>2,754</u></u>	<u><u>2,526</u></u>

RESERVE FOR PENSIONS PAYABLE
PURSUANT TO THE TERMS OF A
PREVIOUS PLAN OR FUND
principal contributions subsequent to
January 1, 1957, by and on behalf of
members who have not elected to
participate in the "standard terms" of
The Hamilton Municipal Retirement Fund

for the year ended December 31, 1980

Balance at the beginning of the year	29,361	36,406
Deduct - Employer's and employees' contributions since January 1, 1957, on behalf of members who, in 1980, elected to participate in the "standard terms"	<u>10,218</u>	<u>7,045</u>
Balance as at December 31, 1980	<u><u>19,143</u></u>	<u><u>29,361</u></u>

THE HAMILTON MUNICIPAL
RETIREMENT FUND

The City of Hamilton

20-4

RESERVE FOR PENSIONS

for the year ended December 31, 1980

	1980 Actual \$	1979 Actual \$
Balance at the beginning of the year	<u>88,504,646</u>	<u>79,245,569</u>
Add - Contributions (gross)		
Employer	1,775,148	1,833,827
Employee	<u>1,557,557</u>	<u>1,561,930</u>
	3,332,705	3,395,757
- Prior years employer contribution adjustment	-	(550,000)
- Transfers from special reserves - employer's and employees' contributions of members of a previous plan or fund who elected to participate in the "standard terms"	10,218	53,402
- Income from investments	<u>10,426,185</u>	<u>9,138,172</u>
	<u>13,769,108</u>	<u>12,037,331</u>
Deduct - Pension payments	3,024,699	2,485,276
- Contributions refunded, "standard terms" only, resignations and deaths and overtime contributions	264,876	211,038
- Administration expenses	136,061	81,749
- Transfer to special reserves - Contributions pursuant to By-law 6366 - Hamilton Police Benefit Fund	<u>228</u>	<u>191</u>
	<u>3,425,864</u>	<u>2,778,254</u>
Balance at December 31, 1980	<u><u>98,847,890</u></u>	<u><u>88,504,646</u></u>

For the year ended December 31, 1960

1960
Actual
1959
Budget

10,000,000

Balance at the beginning of the year

and - Contributions (Grant)
Revenues
Expenses

1,000,000
1,000,000

1,000,000

- Other items subject to adjustment

- Transfers from special accounts -
Employees' and employees' contributions
of members of a previous plan or plan
who failed to participate in the
"standard plan"

10,000,000

- Income from investments

1,000,000

1,000,000

Balance - Transfer payments

1,000,000

- Contributions received, "standard"
transfers, designations and transfers and
employee contributions

1,000,000

- Miscellaneous expenses

1,000,000

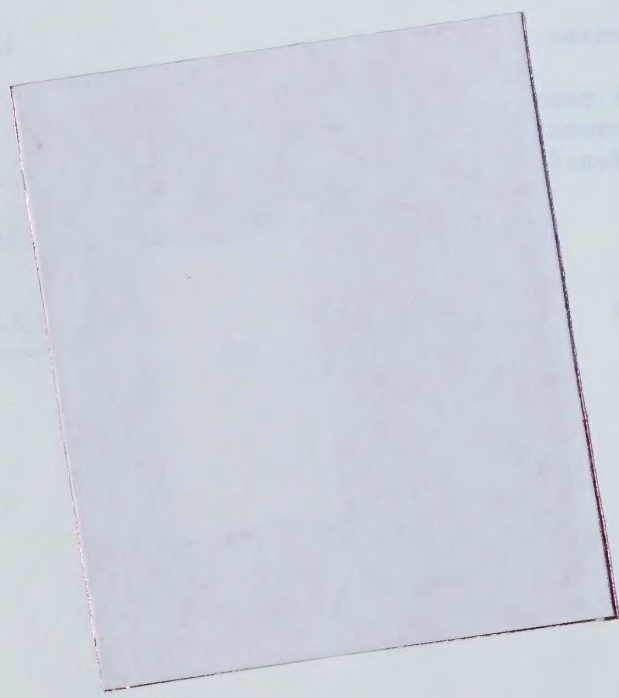
- Transfer to special fund
Contributions from
Boston Police Fund

1,000,000

1,000,000

Balance at December 31, 1960

1,000,000



1980
FINANCIAL
INFORMATION
RETURN

1980 FINANCIAL INFORMATION RETURN

MUNICIPALITY: _____ City _____ of _____ Hamilton _____

in the Region, County or District of: _____ Hamilton-Wentworth _____

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under The Ontario Unconditional Grants Act, 1975 and to the information required by the Province under The Municipal Affairs Act, the following schedules are attached:

	Attached
1. Analysis of Revenue Fund Revenues	<u>X</u>
2LT Analysis of Taxation	<u>X</u>
2UT Analysis of Upper Tier Requisitions and Direct Charges	—
2MA Analysis of Taxation in Merged Areas	—
3. Analysis of Current Revenue for Specific Functions	<u>X</u>
4. Analysis of Revenue Fund Expenditures	<u>X</u>
5. Analysis of Capital Operations	<u>X</u>
6. Analysis of Capital Grants and Own Expenditures	<u>X</u>
7. Analysis of Net Long Term Liabilities By Function	<u>X</u>
8. Analysis of Long Term Liabilities and Commitments	—
9LT Continuity of Upper Tier and School Board Levies	<u>X</u>
9UT Analysis of Upper Tier Net Long Term Liabilities	—
10. Continuity of Reserves and Reserve Funds	<u>X</u>
11. Analysis of Consolidated Year End Balances	<u>X</u>
12. Unaudited Statistical Data	<u>X</u>
13. Grant Information	<u>X</u>
14. Grant Information	—

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Intergovernmental Affairs. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

. Hamilton Convention Centre
. Hamilton Housing Company Limited
. Hamilton Performing Arts Corporation Inc.
. Hamilton Public Library Board
. The Parking Authority of the City
. of Hamilton

Trust funds administered by the municipality and its local boards, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated.

The schedules have been prepared by _____ The City of Hamilton
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to _____ Mr. N. R. Adhya
(Name of person)
_____ Manager of Capital and Special Programs at _____ (416) 527-0241 - ext. 368
(Area code and telephone)

Date _____ April 20 _____ 1981

Municipal Treasurer

for the year ended December 31, 1980

The City of Hamilton

Accountant's Report on the Financial Information Return

(Schedules 1 - 11 only)

To the Ministry of
Intergovernmental Affairs

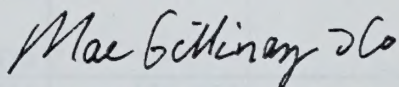
Our examination of the financial statements of the Corporation of the City of Hamilton for the year ended December 31, 1980 was made for the purpose of forming an opinion on the financial statements referred to in our auditor's report to the Members of Council, Inhabitants and Ratepayers dated April 21, 1981.

At your request, we have performed the following procedures in connection with Schedules 1 to 11 of the Financial Information Return of the Corporation of the City of Hamilton for the year ended December 31, 1980:

- (a) we have compared the amounts disclosed on these schedules to the books and records of the City and found them to be in agreement;
- (b) we have added and cross-added all schedules; and
- (c) we have cross-referenced the information on the schedules where applicable.

The above-noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statement and accordingly we do not express an opinion on the fair presentation of this information.

Hamilton, Ontario,
April 21, 1981



MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 267(1981)

ANALYSIS OF REVENUE FUND
REVENUES

Municipality

The City of Hamilton

1
3

for the year ended December 31, 1980

		total revenue	upper tier purposes	school board purposes	own purposes
		1	2	3	4
		\$	\$	\$	\$
Note: Upper tiers use column 4 only					
Taxation					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1	162,013,729	43,832,495	70,091,835	48,089,399
Direct water billings on ratepayers					
— own municipality	2				
— other municipalities	3				
Sewer surcharge on direct water billings					
— own municipality	4				
— other municipalities	5				
Subtotal	6	162,013,729	43,832,495	70,091,835	48,089,399
Payments in lieu of taxes					
Canada	7	553,906	259,860		294,046
Canada enterprises	8	754,570	64,572	103,326	586,672
Ontario					
The Municipal Tax Assistance Act	9				
The Municipal Act, section 304	10	714,200	338,066		376,134
Other	11	198,100	93,882		104,218
Ontario enterprises					
Ontario Housing Corporation	12	2,962,969	802,305	1,292,755	867,909
Ontario Hydro	13	1,142,696	529,293	4,581	608,822
Liquor Control Board of Ontario	14	54,451	25,310		29,141
Other	15	17,386	7,350		10,036
Municipal enterprises	16	1,682,447	645,330		1,037,117
Other municipalities and enterprises	17				
Subtotal	18	8,080,725	2,765,968	1,400,662	3,914,095
Ontario unconditional grants					
Per capita general	19				
Per capita police	20				
Per capita density	21				
Transitional and special assistance	22				
Resource equalization	23	2,447,669			2,447,669
General support	24	3,171,407			3,171,407
Northern special support	25				
Apportionment guarantee	26				
	27				
Subtotal	28	5,619,076			5,619,076
Revenues for specific functions					
Ontario specific grants	29	2,546,618			2,546,618
Canada specific grants	30	709,667			709,667
Other municipalities—grants and fees	31	73,062			73,062
Fees and service charges	32	3,882,055			3,882,055
Subtotal	33	7,211,402			7,211,402
Other revenue					
Cash Discounts	34	8,472			8,472
Licences and permits	35	1,366,714	129,277		1,237,437
Rents, concessions and franchises	36	841,170			841,170
Fines	37	1,550,110			1,550,110
Penalties and interest on taxes	38	2,143,405			2,143,405
Investment income—from own funds	39	5,906,192			5,906,192
Donations	40	2,725			2,725
Phasing in Tax Adj. Cost Recovered		479,661			479,661
Sale of publications, equipment, etc.	42	14,729			14,729
Contributions from capital fund	43	21,242			21,242
Contributions from reserves and reserve funds	44	1,395,815			1,395,815
Contributions from non consolidated entities	45	175,624			175,624
Parking Revenue	46	1,707,160			1,707,160
Gasoline/Retail Sales Tax Recovered		53,525			53,525
Excess Funds from Specific Projects		261,743			261,743
Vehicle Insurance Premium	49	198,871			198,871
Subtotal	50	16,127,158	129,277		15,997,881
Total revenue	51	199,052,090	46,727,740	71,492,497	80,831,853

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1980

Municipality

The City of Hamilton

3
7

		Ontario specific grants	Canada grants	other municipalities— grants, fees, and service charges	fees, and service charges
		1 \$	2 \$	3 \$	4 \$
General government	1	4,700			235,603
Protection to persons and property					
Fire	2				77,303
Police	3				
Conservation authority	4				
Protective inspection and control	5				
	6				
Subtotal	7				77,303
Transportation services					
Roadways	8	1,759,182			128,387
Winter control	9				
Transit	10				
Parking	11				
Street lighting	12				
Air transportation	13		537,146		171,815
	14				
Subtotal	15	1,759,182	537,146		300,202
Environmental services					
Sanitary sewer system	16				124
Storm sewer system	17				
Waterworks system	18				
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
	22				
Subtotal	23				124
Health services					
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				460,317
	29				
Subtotal	30				460,317
Social and family services					
General assistance	31				
Assistance to aged persons	32	30,410			
Assistance to children	33				
Day nurseries	34				
	35				
Subtotal	36	30,410			
Recreation and cultural services					
Parks and recreation	37	29,580			1,569,597
Libraries	38	556,087		73,062	58,820
Other cultural	39	74,090			935,444
Subtotal	40	659,757		73,062	2,563,861
Planning and development					
Planning and zoning	41				63,384
Commercial and industrial	42	26,546	53,091		125,035
Residential development	43	66,023	119,430		
Agriculture and reforestation	44				56,226
Tile drainage/shoreline assistance	45				
	46				
Subtotal	47	92,569	172,521		244,645
Electricity, gas and telephone (specify)	48				
	49				
	50				
Total	51	2,546,618	709,667	73,062	3,882,055

ANALYSIS OF REVENUE FUND
EXPENDITURES

for the year ended December 31, 1980

		salaries, wages and employee benefits	net long term debt charges	materials, supplies, services, rents and financial expenses	transfers to own funds	other transfers	inter- functional transfers	total expenditure	
		1	2	3	4	5	6	7	
		\$	\$	\$	\$	\$	\$	\$	
General government	1	5,228,365	389,441	4,812,330	4,883,847	18,369	(7,900)	15,324,452	1
Protection to persons and property									
Fire	2	11,932,973	64,638	1,240,141	64,101	5,735	(246,149)	13,061,439	2
Police	3		9,782					9,782	3
Conservation authority	4		23,225		31,213			54,438	4
Protective inspection and control	5	1,558,798		498,095				2,056,893	5
Subtotal	7	13,491,771	97,645	1,738,236	95,314	5,735	(246,149)	15,182,552	7
Transportation services									
Roadways	8	3,743,094	1,845,052	3,097,908	3,856,386	19,000		12,561,440	8
Winter control	9	411,567		358,988				770,555	9
Transit	10								10
Parking	11	754,813	187,597	965,243	286,863	121,919		2,316,435	11
Street lighting	12			1,628,045				1,628,045	12
Air transportation	13	208,112		356,873			253,649	818,634	13
Subtotal	15	5,117,586	2,032,649	6,407,057	4,143,249	140,919	253,649	18,095,109	15
Environmental services									
Sanitary sewer system	16	28,153	282,122	6,206				316,481	16
Storm sewer system	17								17
Waterworks system	18	11,168		37,128				48,296	18
Garbage collection	19	1,929,743		869,211	106,871			2,905,825	19
Garbage disposal	20								20
Pollution control	21	56,371						56,371	21
Subtotal	23	2,025,435	282,122	912,545	106,871			3,326,973	23
Health services									
Public health services	24								24
Public health inspections and control	25			192,315				192,315	25
Hospitals	26		18,465					18,465	26
Ambulance services	27								27
Cemeteries	28	1,080,814	10,595	249,755	15,616			1,356,780	28
Subtotal	30	1,080,814	29,060	442,070	15,616			1,567,560	30
Social and family services									
General assistance	31								31
Assistance to aged persons	32	77,138	52,223	102,373	44,540	694,593		970,867	32
Assistance to children	33			239		66,048		66,287	33
Day nurseries	34								34
Subtotal	36	77,138	52,223	102,612	44,540	760,641		1,037,154	36
Recreation and cultural services									
Parks and recreation	37	5,972,268	1,220,999	3,248,690	29,148	313,822		10,784,927	37
Libraries	38	3,972,002	489,600	1,683,789	1,019,432		400	7,165,223	38
Other cultural	39	1,242,456	785,946	850,644	216,781	198,692		3,294,519	39
Subtotal	40	11,186,726	2,496,545	5,783,123	1,265,361	512,514	400	21,244,669	40
Planning and development									
Planning and zoning	41	39,567		1,061,655				1,101,222	41
Commercial and industrial	42	143,881	861,182	567,722				1,572,785	42
Residential development	43	245,818	67,576	6,257	310,000	1,152,817		1,782,468	43
Agriculture and reforestation	44	391,749		87,282				479,031	44
Tile drainage/shoreline assistance	45				79,110			79,110	45
Subtotal	47	821,015	928,758	1,722,916	389,110	1,152,817		5,014,616	47
Electricity, gas and telephone (specify)	48								48
	49								49
	50								50
Total	51	39,028,850	6,308,443	21,920,889	10,943,908	2,590,995	-	80,793,085	51

The City of Hamilton

Total of column 3 includes:

Ministry of the Environment

Provincial projects service charges

—water 52

—sewer 53

Joint projects operating charges

—water 54

—sewer 55

O.P.P. policing contracts 56

Other payments to Ontario

57

58

59

Short term interest costs 60

Total of column 5 includes:

O.H.C. housing authority deficits 61 1,152,817

Grants to charitable and non-profit

organizations 62 697,790

Grants to universities and colleges 63

Contributions to UNCONSOLIDATED

joint local boards

Health unit 64

District welfare board 65

Home for the aged 66

Urban Renewal Partnership 67 121,919

Special Supplement to Pensioners 128,344

Senior Citizens' Tax Credit 69 490,125

70

71

Line 1 of column 7 includes:

Members of council

72 390,676

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	(11,073,467)
Sources of financing		
Contributions from own funds		
Revenue fund	2	4,574,794
Reserves and reserve funds	3	3,141,436
Subtotal	4	7,716,230
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Universities and Education Capital Aid Corporations	6	
Ontario Municipal Improvement Corporation	7	
Ontario Housing Action Program	8	
Downtown Revitalization Program	9	
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	
The Public		
Serial debentures	13	
Sinking fund debentures	14	
	15	
	16	
	17	
Subtotal*	18	
Grants and loan forgiveness		
Ontario	20	3,808,151
Canada	21	1,416,856
Other municipalities	22	
Subtotal	23	5,225,007
Other financing		
Prepaid special charges	24	53,940
Proceeds from sale of fixed assets	25	274,091
Investment income		
From own funds	26	
Other	27	
Donations	28	4,500
Recovery of cost and rental	29	932,869
	30	
	31	
Subtotal	32	1,265,400
Total sources of financing	33	14,206,637
Applications		
Own expenditures		
Short term interest costs	34	
Other	35	23,469,062
Subtotal	36	23,469,062
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	
Unconsolidated local boards	38	
Individuals	39	
Subtotal	40	
Transfers to reserves, reserve funds and the revenue fund	41	21,242
Total applications	42	23,490,304
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	(1,789,800)
*amount in line 18 raised on behalf of other municipalities	19	

ANALYSIS OF CAPITAL GRANTS
AND OWN EXPENDITURES

Municipality

The City of Hamilton

6
10

for the year ended December 31, 1980

CAPITAL GRANTS

TOTAL
OWN
EXPENDITURES

		Ontario grants	Canada grants	other municipalities	
		1 \$	2 \$	3 \$	4 \$
General government	1				15,085
Protection to persons and property					28,266
Fire	2				
Police	3				
Conservation authority	4				
Protective inspection and control	5				
	6				
Subtotal	7				28,266
Transportation services					
Roadways	8	1,977,867			4,932,814
Winter control	9				
Transit	10				
Parking	11				590,921
Street lighting	12				
Air transportation	13				
	14				
Subtotal	15	1,977,867			5,523,735
Environmental services					
Sanitary sewer system	16				
Storm sewer system	17				
Waterworks system	18				
Garbage collection	19				17,734
Garbage disposal	20				
Pollution control	21				
	22				
Subtotal	23				17,734
Health services					
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
	29				
Subtotal	30				
Social and family services					
General assistance	31				
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
	35				
Subtotal	36				
Recreation and cultural services					
Parks and recreation	37	132,534			1,367,415
Libraries	38	5,502	34,515		4,715,926
Other cultural	39	5,000	8,764		92,382
Subtotal	40	143,036	43,279		6,175,723
Planning and development					
Planning and zoning	41				
Commercial and industrial	42	844,387	87,910		8,569,803
Residential development	43	842,861	1,285,667		3,138,716
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
	46				
Subtotal	47	1,687,248	1,373,577		11,708,519
Electricity, gas and telephone (specify)	48				
	49				
	50				
Total	51	3,808,151	1,416,856		23,469,062

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

as at December 31, 1980

Municipality

The City of Hamilton

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11

		1 \$
General government	1	2,273,274
Protection to persons and property		
Fire	2	382,000
Police	3	
Conservation authority	4	164,000
Protective inspection and control	5	
	6	
Subtotal	7	546,000
Transportation services		
Roadways	8	7,081,448
Winter control	9	
Transit	10	
Parking	11	1,227,500
Street lighting	12	
Air transportation	13	
	14	
Subtotal	15	8,308,948
Environmental services		
Sanitary sewer system	16	1,193,297
Storm sewer system	17	
Waterworks system*	18	
Garbage collection	19	
Garbage disposal	20	
Pollution control	21	
	22	
Subtotal	23	1,193,297
Health services		
Public health services	24	
Public health inspections and control	25	
Hospitals	26	131,000
Ambulance services	27	
Cemeteries	28	20,000
	29	
Subtotal	30	151,000
Social and family services		
General assistance	31	
Assistance to aged persons	32	453,789
Assistance to children	33	
Day nurseries	34	
	35	
Subtotal	36	453,789
Recreation and cultural services		
Parks and recreation	37	8,296,175
Libraries	38	4,006,000
Other cultural	39	5,326,721
Subtotal	40	17,628,896
Planning and development		
Planning and zoning	41	
Commercial and industrial	42	4,267,245
Residential development	43	476,000
Agriculture and reforestation	44	
Tile drainage/shoreline assistance	45	
	46	
Subtotal	47	4,743,245
Electricity, gas and telephone (specify)	48	
	49	
	50	
Total	51	35,298,449
*amount in line 18 supported by local improvement charges	52	

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

as at December 31, 1980

Municipality

The City of Hamilton

8
12

1. Calculation of debt burden of the municipality

All debt issued by the municipality, predecessor municipalities and consolidated entities

: To Ontario and agencies	1	23,250,599
: To Canada and agencies	2	11,656,639
: To others	3	52,820,000
Subtotal	4	87,727,238

Plus: All debt assumed by the municipality from others

5	22,135,000
---	------------

Less: All debt assumed by others

: Ontario	6	49,058
: Schoolboards	7	15,871,769
: Other municipalities	8	58,642,962

Subtotal	9	74,563,789
----------	---	------------

Less: Ministry of the Environment debt retirement funds

-sewer	10	
-water	11	

Own sinking funds (actual balances)

-general municipal	12	
-enterprises and other	13	

Subtotal	14	
----------	----	--

Total	15	35,298,449
-------	----	------------

Sinking fund debentures	16	
Installment (serial) debentures	17	35,084,660
Long term bank loans	18	
Lease purchase agreements	19	
Mortgages	20	213,789
Ontario Hydro time payment liabilities	21	
Ministry of the Environment	22	
	23	
	24	

2. Total debt payable in foreign currencies (net of sinking fund holdings)

U.S. dollars - amount included in line 15 above	25	554,598
- par value of this amount in U.S. dollars	26	657,199
Other - amount included in line 15 above	27	
- par value of this amount in	28	

3. Interest earned on sinking funds and debt retirement funds during the year

Own funds	29	
Ministry of the Environment - sewer	30	
- water	31	

4. Actuarial balance of own sinking funds at year end

32

5. Long term commitments and contingencies at year end

Total liability for accumulated sick pay credits	33	6,557,143
Total liability under OMERS plans		
- initial unfunded (payable over _____ years) (number of employees _____)	34	
- actuarial deficiency (payable over _____ years)	35	
Total liability for own pension funds		
- initial unfunded (payable over _____ years) (number of employees _____)	36	
- actuarial deficiency (payable over _____ years)	37	
Outstanding loans guaranteed (payable over _____ years)	38	
Commitments to support hospitals (payable over _____ years)	39	
Commitments to support universities (payable over _____ years)	40	
Liability under lease agreements approved by the OMB (payable over _____ years)	41	
Other (specify)	42	
	43	
	44	
Total	45	6,557,143

6. Ministry of the Environment Provincial Projects

		accumulated surplus (deficit)	total outstanding capital obligation
		1 \$	2 \$
Water projects - for this municipality only	46		
- share of integrated project(s)	47		
Sewer projects - for this municipality only	48		
- share of integrated project(s)	49		

7. 1980 Debt charges

		principal 1 \$	interest 2 \$
Recovered from the consolidated revenue fund			
- general tax rates	50	2,331,310	2,959,837
- special area rates and special charges	51		
- benefitting landowners	52	550,924	266,277
- user rates (consolidated entities)	53	88,312	111,783
Recovered from reserves and reserve funds	54	65,000	33,745
Recovered from unconsolidated entities			
- hydro	55		
- hospitals	56		
- gas and telephone	57		
-	58		
-	59		

8. Future principal and interest payments on existing net debt

		recoverable from the consolidated revenue fund		recoverable from reserves and reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1981	60	3,089,047	3,103,933	69,000	29,427		
1982	61	3,009,693	2,863,289	42,000	24,820		
1983	62	3,061,420	2,619,333	28,000	21,585		
1984	63	3,103,469	2,364,348	30,000	19,050		
1985	64	2,880,043	2,101,680	33,000	16,335		
1986 - 1990	65	10,642,221	7,275,890	145,000	32,393		
1991 - 1995	66	7,067,219	3,024,151				
1996 - 2000	67	2,084,607	471,612				
2001 onwards	68	13,730	610				
Interest earned on sinking funds *	69						
Downtown revitalization program	70						
Total	71	34,951,449	23,824,846	347,000	143,610		

*includes interest earned on Ministry of the Environment debt retirement funds

9. Other notes (attach supporting schedule as required)

CONTINUITY OF UPPER TIER AND
SCHOOL BOARD LEVIES

for the year ended December 31, 1980

Municipality

The City of Hamilton

9LT
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		balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of resource equalization grant	share of other Provincial grants	share of payments in lieu of taxes	other	balance at end of year	
UPPER TIER		1	2	3	4	5	6	7	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Included in general mill rate for upper tier purposes													
General requisition	1		36,351,740	573,815	36,925,555								
Special purpose requisitions													
Water rate	2												
Transit rate	3		6,150,000		6,150,000								
Sewer rate	4												
Library rate	5												
Road rate	6												
Land Drainage	7		3,333,800		3,333,800								
	8												
	9												
	10												
Sub total levied by mill rate—general	11	356,174	45,835,540	573,815	46,409,355	42,999,697	832,798			2,765,968	129,277	674,559	11
Special purpose requisitions													
Water	12												
Transit	13												
Sewer	14												
Library	15												
	16												
Sub total levied by mill rate—special areas	18												18
Special charges	19												19
Direct water billings	20												20
Sewer surcharge on direct water billings	21												21
Total region or county	22	356,174	45,835,540	573,815	46,409,355	42,999,697	832,798			2,765,968	129,277	674,559	22
SCHOOL BOARDS		balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licences	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licences	total raised	balance at end of year	
		1	2	3	4	5	6	7	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Elementary public - Board of Education for the City of Hamilton	23	-	32,944,875	425,508		33,370,383	31,882,476	683,749	649,096		33,215,321	(155,062)	
	24												
	25												
	26												
	27												
Elementary separate- Hamilton-Wentworth Roman Catholic Separate School Board	28	-	5,890,099	77,687		5,967,786	5,825,397		118,508		5,943,905	(23,881)	
	29												
	30												
	31												
Secondary - Board of Education for the City of Hamilton	32	-	32,065,849	414,995		32,480,844	31,098,405	601,808	633,058		32,333,271	(147,573)	
	33												
	34												
	35												
Total school boards	36	-	70,900,823	918,190		71,819,013	68,806,278	1,285,557	1,400,662		71,492,497	(326,516)	36

RECONCILIATION OF 2UT WITH 9LT

The City of Hamilton

for the year ended December 31, 1980

	1980 Actual \$	1979 Actual \$
Total Regional requisition as per 2UT, Line 3, Column 8, excluding supplementary taxes (Column 7)	45,999,799	43,800,637
(i) Amount received in the current year due to an adjustment of prior year levy distribution between the area municipalities (Reduced the current year's Regional requisition)	164,259 -	73,385 -
(ii) Amount to be received in the following year as an adjustment to the Regional requisition based on new rate of allocation between the area municipalities in the current year	<u> </u>	<u>164,259 +</u>
Amount reported in 9LT, Line 22, Column 2	<u><u>45,835,540</u></u>	<u><u>43,891,511</u></u>

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Municipality

The City of Hamilton

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15

for the year ended December 31, 1980

		1	\$
Balance at beginning of year	1	30,289,067	
Revenues			
Contributions from revenue fund	2	6,369,114	
Contributions from capital fund	3		
Lot levies and subdivider contributions	4	33,725	
Investment income—from own funds	5	1,636,522	
—other	6		
Ontario Home Renewal Plan — grants	7	306,538	
— interest earned on loans	8	57,209	
Proceeds from sales, fees, etc.	9	2,586,453	
Other	10	2,114,644	
	11		
	12		
Total revenue	13	13,104,205	
Expenditures			
Transferred to capital fund	14	3,141,436	
Transferred to revenue fund	15	1,395,815	
Charges for long term liabilities—principal	16	65,000	
—interest	17	33,745	
Ontario Home Renewal Plan — loans forgiven	18	319,150	
— direct charges for administration	19	31,117	
Purchase of property, equipment and vehicles	20	2,347,624	
Other	21	2,351,553	
Total expenditure	22	9,685,440	
Balance at end of year for:			
Reserves	23	26,061,042	
Reserve Funds	24	7,646,790	
Total	25	33,707,832	
analysed as follows:			
Working funds	26	7,228,424	
Contingencies	27	5,000,001	
Ministry of the Environment fund for renewals, etc.			
—sewer	28		
—water	29		
Replacement of equipment	30	4,692,546	
Sick leave	31	106,338	
Insurance	32	498,486	
Workmen's compensation	33	27,403	
Capital expenditure—general administration	34		
—roads	35	43,362	
—sanitary and storm sewers	36		
—library and other recreation	37	41,823	
—water	38		
—transit	39		
—housing	40	252,849	
—industrial development	41		
—other and unspecified	42	981,688	
Ontario Home Renewal Plan*	43	2,283,049	
Lot levies and subdivider contributions	44		
Parking revenues	45	722,291	
Recreational land (The Planning Act)	46	1,705,921	
Debenture repayment	47	2,014,468	
Exchange rate stabilization	48	1,159,792	
Waterworks current purposes	49		
Transit current purposes	50		
Library current purposes	51	26,287	
Repairs	52	427,053	
Hamilton Performing Arts	53	332,884	
Property purchases	54	5,376,618	
Hamilton Housing Co. Ltd.	55	29,868	
Phasing in Tax Adjustment - Conversion to Market Value Assessment	56	479,661	
Hamilton Rehabilitation Loan Program	57	277,020	
Total	58	33,707,832	
*amount in the Ontario Home Renewal Plan (line 43) out in outstanding loans	59	1,601,528	

ANALYSIS OF
CONSOLIDATED YEAR END
BALANCES

as at December 31, 1980

Municipality

The City of Hamilton

11

16

		1 \$
ASSETS		
Current assets		24,307,973
Cash	1	
Accounts receivable		354,183
Canada	2	
Ontario	3	566,637
Region or county	4	975,029
Other municipalities	5	
School boards	6	8,573
Waterworks	7	21,014
Other	8	1,775,613
Taxes receivable		
Current year's levies	9	9,214,917
Previous year's levies	10	6,110,444
Prior years' levies	11	
Penalties and interest	12	
Less allowance for uncollectables	13	()
Investments (market value \$)		
Canada	14	
Provincial	15	
Municipal	16	
Other	17	
Other current assets	18	1,752,680
Capital outlay to be recovered in future years	19	33,508,649
Other long term assets	20	2,630,768
Total	21	81,226,480
LIABILITIES		
Current liabilities		
Temporary loans—current purposes	22	
—capital—Ontario	23	
—Canada	24	
—Other	25	
Accounts payable and accrued liabilities		56,168
Canada	26	
Ontario	27	796,773
Region or county	28	205,728
Other municipalities	29	30,400
School boards	30	72,496
Trade accounts payable	31	4,193,801
Other	32	4,550,827
Other current liabilities	33	316,488
Net long term liabilities		
Recoverable from the Consolidated Revenue Fund		30,730,762
—general tax rates	34	
—special area rates and special charges	35	
—benefitting landowners	36	2,873,398
—user rates (consolidated entities)	37	1,347,289
Recoverable from Reserves and Reserve Funds	38	347,000
Recoverable from unconsolidated entities	39	
Less: Own holdings	40	(387,000)
		33,707,832
Reserves and reserve funds	41	
Accumulated net revenue (deficit)		856,965
General revenue	42	
Special charges and special areas (specify)		967,404
Local Improvements	43	
	44	
	45	
	46	
Consolidated local boards (specify)		
Transit operations	47	
Water operations	48	
Libraries	49	(9,382)
Cemeteries	50	
Recreation, community centres and arenas	51	
	52	
Municipal Enterprises	53	
Hamilton Performing Arts Corporation Inc.	54	221,488
	55	
Region or county	56	674,559
School boards	57	(326,516)
Unapplied capital receipts	58	
Total	59	81,226,480

AUDITOR'S REPORT

for the year ended December 31, 1980

Municipality

The City of Hamilton

Auditor's Report on the Financial Information Return

(Schedule 13 only)

To the Ministry of
Intergovernmental Affairs

We have examined grant information schedule 13 of the Financial Information Return of the Corporation of the City of Hamilton for the year ended December 31, 1980. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Intergovernmental Affairs for the year 1980.

Hamilton, Ontario,
April 21, 1981

MacGillivray & Co

MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 267(1981)

1. Number of continuous full time employees as at December 31

Community Development	13	10	Airport	1	8
Property Maintenance	14	93	Architect	2	3
Public Works	19	413	Building	3	60
Purchasing	15	11	Cemetery	4	42
Real Estate	16	13	Central Garage	5	28
Recreation	17	106	City Clerk	6	61
Solicitors	18	21	Convention Centre	7	5
Traffic	20	87	Engineering	8	42
Treasury	21	95	Fire	9	428
Hamilton Performing Arts Corp.	22	27	Historic Sites	10	18
Hamilton Public Library	23	206	Parks	11	8
Parking Authority	24	12	Personnel	12	14
Total				25	1,811

2. Total expenditures during the year on:

Wages and salaries (per T4 summary)	14	35,313,635	2,791,699
Employee benefits	15	4,691,341	81,862
Total		40,004,976	2,873,561

3. Reductions of tax roll during the year (lower tier municipalities only)

Cash collections: Current year's tax	16	158,223,320
Previous years' tax	17	7,356,553
Penalties and interest (included in lines 16 and 17)	18	
Subtotal	19	165,579,873
Discounts allowed	20	297,123
The Municipal and School Tax Credit Assistance Act	21	-
Tax adjustments under section 505 and 505a of the Municipal Act		
—amounts added to the roll	22	(3,698,533)
—amounts written off	23	3,218,872
Tax adjustments under sections 606, 636 and 636a of The Municipal Act		
—recoverable from upper tier and school boards	24	749,999
—recoverable from general municipal revenues	25	328,373
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act—reductions	27	484,575
—refunds	28	
Total reductions	29	166,960,282
Amounts added to the tax roll for collection purposes only	30	

4. Tax due dates for 1980 (lower tier municipalities only)

Interim billings: Number of installments	31	2
Due date of first installment	32	February 29
Due date of last installment	33	April 30
Final billings: Number of installments	34	3
Due date of first installment	35	June 30
Due date of last installment	36	October 31
Supplementary taxes levied with 1981 due date	37	\$ NIL

5. Projected capital expenditures and debenture requirements as at December 31

Estimated to take place		gross expenditure		debenture requirements	
				approved by the O.M.B.	not yet approved by the O.M.B.
		1	2	3	4
In 1981	58	21,000	13,825	3,789	
In 1982	59	16,300	2,846	5,404	
In 1983	60	11,300	-	4,063	
In 1984	61	13,100	-	4,610	
In 1985	62	10,700	-	5,258	
Total	63	72,400	16,671	23,124	

6. Amount debentured since December 31, 1980

38 NIL

7. Analysis of direct water and sewer billings as at December 31

		water		
	No. of residential units	1980 billings		for computer use only
		residential units	all other properties	
	1	2	3	4
		\$	\$	
In this municipality	39			
In other municipalities (specify municipality)				
.	40			
.	41			
.	42			
.	43			
.	64			

No. of residential units	sewer	
	1980 billings	
	residential units	all other properties
1	2	3
\$	\$	\$
In this municipality	44	
In other municipalities (specify municipality)	45	
	46	
	47	
	48	
	49	

No. of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	water		sewer	
	1	2	3	4
66				

8. Selected investments of unconsolidated funds as at December 31

		own pension funds	own sinking funds	trust funds
		1	2	3
		\$	\$	\$
Own municipality	49			431,000
Other municipalities and school boards	50			623,000
Province	51			
Federal	52			12,300
Total				1,066,300

9. Joint boards consolidated by this municipality

name of joint boards		total board expenditure		contribution from this municipality	this municipality's share of total municipal contributions
		1	2	3	4
		\$	\$	%	
	53				
	54				
	55				
	56				
	57				

ANALYSIS OF REVENUE FUND REVENUES

Note: Upper tiers use column 4 only.

		upper tier purposes 2 \$	own purposes 4 \$
Taxation			
Direct water billings on ratepayers – own municipality	2		
Sewer surcharge on direct water billings – own municipality	4		
Payments in lieu of taxes			
Subtotal	18	2,765,968	3,914,095

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ANALYSIS OF TAXATION

LOCAL TAXABLE ASSESSMENT

		residential and farm 1 \$	commercial and industrial 2 \$	business 3 \$
I. Own purposes				
(a) Levied by mill rate				
General	30	477,762,886	248,648,583	117,484,945
police villages at reduced rates	31			
farms at reduced rates	32			

TAXES LEVIED

		commercial and industrial 7 \$	business 8 \$	total 12 \$
Subtotal levied by mill rate	1	14,755,279	6,971,780	
Share of telephone and telegraph taxation	2			924,498
Total own purposes taxation	4			48,089,399
II. Upper tier purposes				
Subtotal levied by mill rate	5	13,660,579	6,454,541	
share of telephone and telegraph taxation	6			832,798
Total upper tier taxation	8			43,832,495

ANALYSIS OF CAPITAL OPERATIONS

Other financing			
Prepaid special charges	24		53,940

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